

about pension plans and it is of highly technical area where the Retirement Committee is involved in it and I know Senator Lewis just gets impatient when some of us without the expertise get involved in these areas so I have to ask him what kind of fiscal impact this would have upon the cities, if any. I need a little more explanation on the bill, please, Senator Lewis.

SENATOR F. LEWIS: First of all, it has no impact at all. It simply says that items such as overtime, call back pay, clothing allowance and other benefits are not involved when computing the retirement system. The other, in fact, would be true if they contributed at a higher rate, the financial cost to the city would be higher. It is to make some kind of uniform policy and the next bill does the same thing, too, is when we compute retirement rates we compute them on the base salary. First of all, that makes it much easier in terms of efficient bookkeeping methods to compute it that way and, secondly, it establishes a uniform state policy.

SENATOR DWORAK: Senator Lewis, are you saying that they now compute these benefits on base salary now but the statute is unclear.

SENATOR F. LEWIS: The statute is very unclear and eliminates some discrepancy in the statute in trying to compute it because some districts could interpret it one way and other districts could interpret it the other. We decided in the committee, and we had no opposition to it, that the simple way to do it is simply on the base salary and then you have got no questions.

SENATOR DWORAK: Senator Lewis, are you saying that some cities could now include overtime, call back pay and clothing allowances?

SENATOR F. LEWIS: Yes.

SENATOR DWORAK: And after this bill is passed, they will all compute it on base salary.

SENATOR F. LEWIS: That's right. That is absolutely correct.

SENATOR DWORAK: Thank you, Senator Lewis.

PRESIDENT: Senator Newell. The question is the advancement of the bill. Record your vote. Record.

CLERK: 25 ayes, 0 nays.

PRESIDENT: The bill is advanced. Next bill, 467.

CLERK: LB 467. Read title. There are no committee amendments.

PRESIDENT: Senator Frank Lewis.

SENATOR F. LEWIS: Mr. Chairman, I will try one more time. This bill has no fiscal impact and it is along the same line as the last bill only it relates to judges. As you know for district judges, we have established a different rate for district judges in Lancaster, Douglas, and Sarpy